Staff paper

Agenda reference: 13

IFRS® Interpretations Committee meeting

Date	**November 2026**
Project	**IFRS Interpretations Committee Work in Progress**
Topic	**Update**
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This paper has been prepared for discussion at a public meeting of the IFRS Interpretations Committee (Committee). This paper does not represent the views of the International Accounting Standards Board (IASB), the Committee or any individual member of the IASB or the Committee. Any comments in the paper do not purport to set out what would be an acceptable or unacceptable application of IFRS® Accounting Standards. The IASB's technical decisions are made in public and are reported in the IASB® *Update*. The Committee's technical decisions are made in public and are reported in IFRIC® *Update*.

Objective of this paper

1. The objective of this paper is to update the IFRS Interpretations Committee (Committee) on the status of matters the Committee will not discuss at its November 2026 meeting. We have split the work in progress into ongoing matters and new matters.

Ongoing matters

2. At its September 2026 meeting, the Committee published the following tentative agenda decisions:

   (a) Sale of Equity Investments Measured at Fair Value through Other Comprehensive Income (IFRS 9 *Financial Instruments*);

   (b) Assets that Generate a Return Individually and Largely Independently of an Entity's Other Resources (IFRS 18 *Presentation and Disclosure in Financial Statements*); and

   (c) Estimating Residual Value (IAS 16 *Property, Plant and Equipment*).

3. The comment period for the tentative agenda decision ends on 30 November 2026. The Committee will discuss our analysis of the comments at future meetings.

New matters

4. There are no new matters that have not yet been presented to the Committee.

5. This paper excludes requests that are still at a preliminary research stage. It therefore excludes requests for which further information is being sought from the submitter or other parties to define the request more clearly.

Question for the Committee
Does the Committee have any questions or comments?